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CONTENTS

Editorial	vii
Banking Secrecy after the Der Weduwe Case: An Obstacle to the Free Provision of Cross-Border Banking Services?	
Marc Dassesse	49
The European Draft Constitution: No Representation without Taxation?	
R. Peter Harris	63
The Danner Case and the Tax Treatment of Foreign Pension Insurance Schemes	
Professor Marjaana Helminen	75
The Law Alone can give us Freedom – Gulagging in VAT Law	
Scott Crosby and Ulrich Bauschulte	89

EDITORIAL

There have been some changes at Key Haven Publications since the last issue of The EC Tax Journal. Valerie McWilliams has retired from Key Haven and has been replaced in her role by Michael Venables *QPM*. We wish Valerie a fulfilling retirement.

Volume 7 Issue 1 and Issue 2 have been produced in rapid succession.

Our best wishes for the New Year 2004.

Ann Humphrey
Managing Editor